

# POLICY

1999

5230

Non-Instructional/Business  
Operations

## **SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION**

A tax collection plan giving dates of warrant and other pertinent data shall be prepared annually and submitted for review and consideration by the Assistant Superintendent for Business to the Board of Education. Tax collection shall occur by mail or by direct payment to the place designated by the Board of Education.

Real Property Tax Law Sections 1300 - 1342  
Education Law Section 2130

Adopted: 6/16/99